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Compiled from data provided the National Association of State Racing Commissioners by its membership and the Canadian Ministry of Agriculture.

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National Association of State Racing Commissioners, Box 4216 Lexington, Ky. 40504

HORSE RACING IN THE UNITED STATES

RACING REVENUE TO STATES BY YEARS (1934-1982)

1982.... \$652,888,463	1969..... 461,498,886	1956..... 207,456,272	1943..... 38,194,727
1981..... 680,199,584	1968..... 426,856,448	1955..... 186,989,588	1942..... 22,005,278
1980..... 712,727,523	1967..... 394,381,913	1954..... 178,015,828	1941..... 21,128,173
1979..... 680,919,798	1966..... 388,452,125	1953..... 167,426,465	1940..... 16,145,182
1978..... 673,063,831	1965..... 369,892,036	1952..... 142,489,696	1939..... 10,369,807
1977..... 700,239,986	1964..... 350,095,928	1951..... 117,250,564	1938..... 9,576,335
1976..... 714,629,120	1963..... 316,570,791	1950..... 98,366,167	1937..... 8,434,792
1975..... 675,466,247	1962..... 287,930,030	1949..... 95,327,053	1936..... 8,611,538
1974..... 567,132,384	1961..... 264,853,077	1948..... 95,803,364	1935..... 8,386,255
1973..... 533,500,015	1960..... 258,039,385	1947..... 97,926,984	1934..... 6,024,193
1972..... 505,904,550	1959..... 243,388,655	1946..... 94,035,859	
1971..... 508,338,417	1958..... 222,049,651	1945..... 65,265,405	
1970..... 486,403,097	1957..... 216,747,621	1944..... 55,971,233	

(These statistics do not include revenue produced by off-track betting in New York prior to 1975.)

TOTAL HORSE RACING DAYS AND TOTAL RACES

State	RACING DAYS					NUMBER OF RACES				
	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	218	✓		✓	218	2,341	✓		✓	2,341
Arkansas	56	56				528	528			
California	997	462	207	202	126	9,689	4,142	2,170	1,889	1,488
Colorado	220	96		37	87	2,194	969		335	890
Delaware	320	73	247			2,914	691	2,223		
Florida	518	360	105	53		5,180	3,600	1,050	530	
Idaho	115	✓		✓	115	1,224	✓		✓	1,224
Illinois	1,226	499	727			11,999	4,618	7,381		
Kentucky	642	292	350			6,297	2,674	3,623		
Louisiana	600	✓		✓	600	5,768	✓		✓	5,768
Maine	302		302			3,370		3,370		
Maryland	563	307	256			5,405	2,769	2,636		
Massachusetts	516	286	230			31,135	28,605	2,530		
Michigan	682	190	452		40	6,830	1,910	4,520		400
Montana	125	✓		✓	125	1,262	✓		✓	1,262
Nebraska	281	✓		✓	281	2,599	✓		✓	2,599
Nevada			N/A					N/A		
New Hampshire	61		61			661		661		
New Jersey	769	280	489			7,717	2,520	5,197		
New Mexico	309	✓		✓	309	3,641	✓		✓	3,641
New York	1,637	465	1,172			15,983	4,188	11,795		
Ohio	1,233	390	815	28		12,330	3,900	8,150	280	
Oregon	112	✓		✓	112	1,576	✓		✓	1,576
Pennsylvania	1,143	583	560			11,033	5,373	5,660		
South Dakota	49	✓		✓	49	517	✓		✓	517
Vermont	8		8			80		80		
Washington	321	321				3,194	3,194			
West Virginia	482	482				4,917	4,917			
Wyoming	18			18		169			169	
Totals	13,523	5,142	5,981	338	2,062	160,553	74,598	61,046	3,203	21,706

ATTENDANCE AND DAILY AVERAGE ATTENDANCE

State	ATTENDANCE					DAILY AVERAGE ATTENDANCE				
	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	871,253	✓		✓	871,253	3,997	✓		✓	3,997
Arkansas	1,296,735	1,296,735				23,156	23,156			
California	12,777,283	8,958,000	1,280,219	1,406,676	1,132,388	12,816	19,390	6,185	6,964	8,987
Colorado	572,568	313,971		102,387	156,210	2,603	3,271		2,767	1,796
Delaware	1,028,782	380,434	648,348			3,215	5,211	2,625		
Florida	3,144,250	2,481,075	538,174	125,001		6,070	6,892	5,125	2,359	
Idaho	245,089	✓		✓	245,089	2,131	✓		✓	2,131
Illinois	7,537,160	3,731,094	3,806,066			6,148	7,477	5,235		
Kentucky	2,864,567	2,135,753	728,814			4,462	7,314	2,082		
Louisiana	3,385,861	✓		✓	3,385,861	5,643	✓		✓	5,643
Maine			NO RECORD			—		—		
Maryland	3,271,849	2,354,198	917,651			5,811	7,668	3,585		
Massachusetts	2,758,440	2,066,225	692,215			5,346	7,225	3,010		
Michigan	2,558,468	968,659	1,572,590		17,219	3,751	5,098	3,479		430
Montana	1,125,000	✓		✓	1,125,000	9,000	✓		✓	9,000
Nebraska	1,703,609	✓		✓	1,703,609	6,063	✓		✓	6,063
Nevada			N/A					N/A		
New Hampshire	118,775		118,775			1,947		1,947		
New Jersey	7,077,115	3,098,967	3,978,148			9,203	11,068	8,135		
New Mexico	1,146,126	✓		✓	1,146,126	3,709	✓		✓	3,709
New York	11,014,761	6,147,601	4,867,160			6,729	13,221	4,153		
Ohio	3,672,395	1,797,178	1,833,261	41,956		2,978	4,608	2,249	1,498	
Oregon	390,860	✓		✓	390,860	3,490	✓		✓	3,490
Pennsylvania	4,926,273	3,132,581	1,793,692			4,310	5,373	3,203		
South Dakota	59,639	✓		✓	59,639	1,217	✓		✓	1,217
Vermont			NO RECORD			—		—		
Washington	1,805,500	1,805,500				5,625	5,625			
West Virginia	1,475,145	1,475,145				3,060	3,060			
Wyoming	30,472			30,472		1,693			1,693	
Totals	76,857,975	42,143,116	22,775,113	1,706,492	10,233,254	5,684	8,196	3,808	5,049	4,963

PARI-MUTUEL AND DAILY AVERAGE TURNOVER

State	PARI-MUTUEL TURNOVER (\$)					DAILY AVERAGE TURNOVER (\$)				
	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	85,533,616	✓		✓	85,533,616	392,356	✓		✓	392,356
Arkansas	159,295,877	159,295,877				2,844,569	2,844,569			
California	2,048,354,886	1,547,222,583	162,835,884	193,400,730	144,895,689	2,054,518	3,348,967	786,647	957,429	1,149,966
Colorado	48,032,339	30,638,584		8,969,407	8,424,348	218,329	319,152		242,416	96,832
Connecticut-OTB	185,985,910	117,587,569	68,398,341			299,977	378,095	221,354		
Delaware	89,284,194	41,294,062	47,990,132			279,013	565,672	194,292		
Florida	461,639,067	398,423,203	52,779,085	10,436,779		891,195	1,106,731	502,658	196,920	
Idaho	10,062,552	✓		✓	10,062,552	87,500	✓		✓	87,500
Illinois	974,457,548	498,471,465	475,986,083			794,827	998,941	654,726		
Kentucky	293,336,964	237,144,140	56,192,824			456,911	812,137	160,551		
Louisiana	502,848,075	✓		✓	502,848,075	838,080	✓		✓	838,080
Maine	27,936,461		27,936,461			92,505		92,505		
Maryland	388,646,676	300,471,510	88,175,166			690,314	978,735	344,434		
Massachusetts	312,018,099	243,445,493	68,572,606			604,686	851,208	298,142		
Michigan	347,489,410	137,014,725	209,717,401		757,284	509,515	721,130	463,977		18,932
Montana	10,648,753	✓		✓	10,648,753	85,190	✓		✓	85,190
Nebraska	187,287,476				187,287,476	666,503	✓		✓	666,503
Nevada			N/A					N/A		
New Hampshire	4,947,698		4,947,698			81,110		81,110		
New Jersey	949,079,913	395,416,477	553,663,436			1,234,174	1,412,202	1,132,236		
New Mexico	129,015,755	✓		✓	129,015,755	417,527	✓		✓	417,527
New York	1,617,470,441	975,009,346	642,461,095			988,070	2,096,794	548,175		
New York-OTB	1,711,283,545	1,253,333,193	457,950,352			1,044,740	2,689,556	390,743		
Ohio	395,020,791	223,284,469	168,216,072	3,520,250		320,374	572,524	206,400	125,723	
Oregon	49,523,136	✓		✓	49,523,136	442,171	✓		✓	442,171
Pennsylvania	540,693,706	360,031,793	180,661,913			473,048	617,550	322,611		
South Dakota	3,527,022	✓		✓	3,527,022	71,980	✓		✓	71,980
Vermont	538,752		538,752			67,344		67,344		
Washington	205,063,436	205,063,436				638,827	638,827			
West Virginia	147,367,966	147,367,966				305,743	305,743			
Wyoming	1,507,963			1,507,963		83,776			83,776	
Totals	11,887,898,027	7,270,515,891	3,267,023,301	217,835,129	1,132,523,706	879,087	1,413,947	546,234	644,483	549,236

NOTE: Includes turnover from simulcasting in Colorado, Illinois, Kentucky Harness, New York, Ohio, Pennsylvania Thoroughbred, and West Virginia.

TOTAL REVENUE TO GOVERNMENT

State	TOTAL REVENUE TO GOVERNMENT (\$)					PERCENT INCREASE OR DECREASE				
	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	3,847,177	✓		✓	3,847,177	+13%	✓		✓	+13%
Arkansas	11,039,514	11,039,514				+3%	+3%			
California	128,803,795	107,413,468	6,043,186	8,220,603	7,126,538	+2%	+4%	-1%	-16%	-3%
Colorado	1,862,536	1,260,456		376,866	225,214	-13%	-19%		+3%	+6%
Connecticut-OTB	15,424,541	✓	✓		15,424,541	+10%	✓	✓		+10%
Delaware	1,391,407	822,296	569,111			-18%	+16%	-42%		
Florida	15,371,347	13,675,743	1,405,426	290,178		+38%	+35%	+60%	+1.71%	
Idaho	328,292	✓		✓	328,292	-22%	✓		✓	-22%
Illinois	67,929,202	35,994,891	31,934,311			-7%	-7%	-7%		
Kentucky	13,882,059	10,862,103	3,019,956			-11%	-14%	-2%		
Louisiana	20,718,929	✓		✓	20,718,929	-8%	✓		✓	-8%
Maine	729,090		729,090			-45%		-45%		
Maryland	18,623,995	13,731,749	4,892,246			-5%	-5%	-4%		
Massachusetts	15,636,616	13,292,487	2,344,129			+15%	+13%	+26%		
Michigan	24,272,209	9,376,183	14,824,419		71,607	+25%	-5%	+4%		+38%
Montana	252,706	✓		✓	252,706	+55%	✓		✓	+55%
Nebraska	9,452,248	✓		✓	9,452,248	+37%	✓		✓	+37%
Nevada			N/A					N/A		
New Hampshire	161,347		161,347			-14%		-14%		
New Jersey	13,191,029	5,466,549	7,724,480			-18%	-35%	+1%		
New Mexico	2,253,601	✓		✓	2,253,601	+1%	✓		✓	+1%
New York	84,587,375	47,811,560	36,775,815			-12%	-14%	-9%		
New York-OTB	141,529,419	104,706,964	36,822,455			-3%	-3%	-2%		
Ohio	20,189,493	12,395,514	7,673,482	120,497		-3%	-1%	-6%	+58%	
Oregon	1,927,221	✓		✓	1,927,221	+15	✓		✓	+15%
*Pennsylvania	23,482,841	16,019,698	7,463,143			-18%	-12%	-28%		
South Dakota	104,255	✓		✓	104,255	-18%	✓		✓	-18%
Vermont	19,657		19,657			+0.09%		+0.09%		
Washington	10,013,487	10,013,487				-15%	-15%			
West Virginia	5,839,560	5,839,560				-28%	-28%			
Wyoming	22,696			22,696		+58%			+58%	
Totals	652,888,463	419,722,222	162,403,072	9,030,840	61,732,329	-4%	-4%	-6%	-13%	+41%

*Figure for Harness does not include \$1,750,000 to Philadelphia School District.

NOTE: Includes revenue from simulcasting in Colorado, Illinois, Kentucky Harness, New York, Ohio, Pennsylvania Thoroughbred, and West Virginia.

REVENUE TO GOVERNMENT — BY CATEGORY

State	TRACK LICENSES (\$)					OCCUPATIONAL LICENSES (\$)				
	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	—				—	83,175	✓		✓	83,175
Arkansas	28,000	28,000				57,404	57,404			
California	—	—	—	—	—	1,358,434	908,195	151,650	195,979	102,610
Colorado	—	—		—	—	51,400	30,235		15,250	5,915
Delaware	2,250	—	2,250			74,672	15,000	59,672		
Florida	533,300	360,600	118,900	53,800		376,301	261,018	89,259	26,024	
Idaho	2,525	✓		✓	2,525	48,278	✓		✓	48,278
Illinois	164,930	69,270	95,660			200,078	116,045	84,033		
Kentucky	883,780	848,680	35,100			198,852	143,792	55,060		
Louisiana	—				—	135,154	✓		✓	135,154
Maine	860		860			15,949		15,949		
Maryland	270,250	264,000	6,250			144,333	100,779	43,554		
Massachusetts	252,290	182,090	70,200			69,502	43,076	26,426		
Michigan	3,600	2,000	1,400		200	233,125	65,275	149,200		18,650
Montana	130	✓		✓	130	29,454	✓		✓	29,454
Nebraska	36,410	✓		✓	36,410	100,942	✓		✓	100,942
Nevada			N/A					N/A		
New Hampshire	16,518		16,518			30,768		30,768		
New Jersey	—	—	—			391,244	186,280	204,964		
New Mexico	87,470	✓		✓	87,470	62,139	✓		✓	62,139
New York	7,432,525	7,315,325	117,200			477,782	207,645	270,137		
Ohio	800	70	710	20		148,768	62,245	78,238	8,285	
Oregon	7,525	✓		✓	7,525	30,808	✓		✓	30,808
Pennsylvania	—	—	—			249,388	122,058	127,330		
South Dakota	637	✓		✓	637	11,870	✓		✓	11,870
Vermont	40		40			2,434		2,434		
Washington	98,870	98,870				100,412	100,412			
West Virginia	120,500	120,500				90,397	90,397			
Wyoming	900			900		5,610			5,610	
Totals	9,944,110	9,289,405	465,088	54,720	134,897	4,778,673	2,509,856	1,388,674	251,148	628,995

REVENUE TO GOVERNMENT (continued)

State	PARI-MUTUEL TAXES (\$)					BREAKAGE (\$)				
	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	3,749,902	✓		✓	3,749,902	—				—
Arkansas	9,551,753	9,551,753				1,186,744	1,186,744			
California	114,414,530	94,705,994	5,449,024	7,311,095	6,948,417	7,307,273	7,307,273	—	—	—
Colorado	1,797,566	1,225,556		358,781	213,229	—	—		—	—
Delaware	1,150,290	730,000	420,290			—	—	—		
Florida	10,434,772	9,627,921	702,483	104,368		2,616,464	2,265,689	287,459	63,315	
Idaho	270,739	✓		✓	270,739	—				—
Illinois	56,331,750	30,086,607	26,245,143			8,560,861	4,295,632	4,265,229		
Kentucky	12,410,322	9,600,681	2,809,641			—	—	—		
Louisiana	19,616,229	✓		✓	19,616,229	—				—
Maine	709,195		709,195			—		—		
Maryland	16,380,737	11,924,033	4,456,704			214,243	—	214,243		
Massachusetts	14,576,842	12,519,664	2,057,178			112,011	103,053	8,958		
Michigan	22,444,370	8,689,014	13,711,465		43,891	1,060,883	446,273	609,263		5,347
Montana	106,487	✓		✓	106,487	84,078	✓		✓	84,078
Nebraska	8,826,170	✓		✓	8,826,170	—				—
Nevada			N/A					N/A		
New Hampshire	81,180		81,180			20,278		20,278		
New Jersey	9,330,360	4,000,366	5,329,994			897,106	113,054	784,052		
New Mexico	1,982,967	✓		✓	1,982,967	—				—
New York	69,165,104	36,876,999	32,288,105			3,701,350	1,372,347	2,329,003		
Ohio	19,326,081	11,908,058	7,311,009	107,014		713,444	424,941	283,325	5,178	
Oregon	1,773,224	✓		✓	1,773,224	—				—
Pennsylvania	21,478,675	14,485,101	6,993,574			521,845	521,845	—		
South Dakota	90,003	✓		✓	90,003	—				—
Vermont	17,183		17,183			—		—		
Washington	9,674,268	9,674,268				—	—			
West Virginia	5,399,796	5,399,796				—	—			
Wyoming	15,080			15,080		—			—	
Totals	431,105,575	271,005,811	108,582,168	7,896,338	43,621,258	26,996,580	18,036,851	8,801,810	68,493	89,425

REVENUE TO GOVERNMENT (continued)

State	ADMISSION TAXES (\$)					MISCELLANEOUS (\$)				
	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	—				—	14,100				14,100
Arkansas	56,912	56,912				158,701	158,701			
California	4,164,469	3,294,843	306,015	500,425	63,186	1,559,089	1,197,163	136,497	213,104	12,325
Colorado	—	—		—	—	13,570	4,665		2,835	6,070
Delaware	—	—	—			164,195	77,296	86,899		
Florida	663,161	540,250	105,671	17,240		747,350	620,265	101,654	25,431	
Idaho	—				—	6,750	✓		✓	6,750
Illinois	1,312,016	697,421	614,595			1,359,567	729,916	629,651		
Kentucky	292,414	262,005	30,409			96,691	6,945	89,746		
Louisiana	260,062	✓		✓	260,062	707,484	✓		✓	707,484
Maine	—		—			3,905		3,905		
Maryland	592,392	522,511	69,881			1,022,040	920,426	101,614		
Massachusetts	—	—	—			625,971	444,604	181,367		
Michigan	—	—	—		—	530,231	173,621	353,091		3,519
Montana	—				—	32,557	✓		✓	32,557
Nebraska	407,619	✓		✓	407,619	81,107	✓		✓	81,107
Nevada			N/A					N/A		
New Hampshire	—		—			12,603		12,603		
New Jersey	1,045,173	492,918	552,255			1,527,146	673,931	853,215		
New Mexico	97,340	✓		✓	97,340	23,685	✓		✓	23,685
New York	2,051,311	960,679	1,090,632			1,759,303	1,078,565	680,738		
Ohio	—	—	—	—		400	200	200		
Oregon	—				—	115,664	✓		✓	115,664
Pennsylvania	497,413	392,342	105,071			735,520	498,352	237,168		
South Dakota	—				—	1,745	✓		✓	1,745
Vermont	—		—			—		—		
Washington	126,447	126,447				13,490	13,490			
West Virginia	—	—				228,867	228,867			
Wyoming	781			781		325			325	
Totals	11,567,510	7,346,328	2,874,529	518,446	828,207	11,542,056	6,827,007	3,468,348	241,695	1,005,006

STAKES AND PURSE DISTRIBUTION

TOTAL MONEY DISTRIBUTED (\$)					
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	6,780,199	✓		✓	6,780,199
Arkansas	7,700,300	7,700,300			
California	124,088,787	84,554,356	12,506,553	17,486,473	9,541,405
Colorado	4,978,465	2,426,883		972,136	1,579,446
Delaware	10,745,834	5,260,400	5,485,434		
Florida	37,616,451	32,223,533	4,068,700	1,324,218	
Idaho	1,633,548	✓		✓	1,633,548
Illinois	67,921,598	35,987,287	31,934,311		
Kentucky	25,429,252	20,734,660	4,694,592		
Louisiana	49,549,303	✓		✓	49,549,303
Maine	2,790,724		2,790,724		
Maryland	18,623,995	13,731,749	4,892,246		
Massachusetts	22,005,906	16,520,098	5,485,808		
Michigan	22,582,132	8,840,000	13,704,270		37,862
Montana			N/A		
Nebraska	10,728,088	✓		✓	10,728,088
Nevada			N/A		
New Hampshire	495,100		495,100		
New Jersey	76,716,119	27,267,514	49,448,605		
New Mexico	21,645,882	✓		✓	21,645,882
New York	134,737,438	70,292,270	64,445,168		
Ohio	33,664,431	15,991,478	17,012,119	660,834	
Oregon	2,870,293	✓		✓	2,870,293
Pennsylvania	45,135,485	29,450,281	15,685,204		
South Dakota	548,397	✓		✓	548,397
Vermont	24,938		24,938		
Washington	13,446,955	13,446,955			
West Virginia	11,718,274	11,718,274			
Wyoming	288,784			288,784	
Totals	754,466,678	396,146,038	232,673,772	20,732,445	104,914,423

BRIEF SUMMARY OF TAX METHODS BY STATES

Arizona

Total take-out 18%. State receives 3% of first \$100,000 and 5% all over \$100,000 daily average; 1% to state from tracks who do not exceed \$200,000. Breakage 10 cents, 50% to track, 25% Arizona Bred Purse Structure. FAIRS: County in which fair is located receives pari-mutuel tax revenue, instead of state. Net under pay to state at end of meet. (Revised Oct. '82). Total take-out 18%. Permitted take-out of 21% on pools involving two horses or more; 25% on pools involving three horses or more; does not affect State's take. State receives 3% of first \$100,000 and 5% thereafter on daily average. 2% to state for tracks whose daily average does not exceed \$200,000. Breakage 10 cents; 50% to track, 25% to purse structure and 25% to Arizona Bred awards. County Fairs: Exempt from any tax.

Arkansas

Total take-out 16%. Pari-mutuel tax to state 6%, \$500 daily license fee, 10 cents on paid admissions. Breakage 10 cents, divided 1/3 to association, 2/3 to city where track is located with a portion going to the county.

California

Take-out 15% for thoroughbred and quarter horses, 16% for harness and fairs, additional 4.75% for exotic pools. THOROUGHBRED: Handle of \$250 million or more—5.7% to state, 4.93% to track, 4.03% to purses, .34% to breeder and stallion awards; handle less than \$250 million—sliding scale beginning with 4.8% to state and balance shared 55% to tracks, 45% to purses, .34% to awards. QUARTER HORSE: Sliding scale from 2.5% to 3.8% to state, 55% to tracks, 45% to purses. HARNESS: Sliding scale of 1.5% to 3.04% to state, balance distributed 59.5% to tracks, 40.5% to purses. FAIRS: Handle of \$650,000 and over, 4.65% to state, 5.45% to tracks, 5.9% to purses. Breakage at harness to Sire Stakes Program. Breakage to all other meetings handling \$250 million distributed 50% to state, 27.5% to track 22.5% to purses on first \$24 million, 100% to purses from \$24 million to \$50 million, 100% to state over \$50 million.

Colorado

Total take-out 18 1/2%. State tax revenue is paid at a rate of 3 1/2% of the gross mutuel handle. Breakage 10 cents, all to association.

Delaware

THOROUGHBRED: Total take-out 17% plus 2% on daily doubles and exactas, plus 8% on exotic wagers. Daily license fee \$10,000. Additional tax to state on a graduated basis from 20% to 90% of the track's average daily income in excess of \$145,000. Breakage 10 cents, all to association. Uncashed pari-mutuel tickets revert to state after one year. HARNESS: Total take-out 18% on straight bets, 20% on multiple bets on 8-horse field, 25% on multiple bets on 9-horse field. State receives .75% of the first \$400,000; 3% of \$400,000 to \$600,000; 5.5% of all over \$600,000. Delaware Standardbred Development Fund receives 1/2 of 1% from tracks handling more than \$300,000 per day. Breakage to 10 cents reverts to track. Uncashed pari-mutuel tickets revert to state after one year.

Florida

Total take-out permitted: 17.6% on regular wagering; 19% on exotic wagering; an additional 1/2% on regular wagering and an additional 1% on exotic wagering may be taken out for capital improvement fund. Tax on handle: 3.3% of handle in excess of \$300,000 each performance, except as follows: SECOND PERIOD/WINTER THOROUGHBRED: 3.3% of handle in excess of \$175,000 per performance, and tracks with under \$400,000 average daily handle in preceding season; 3.3% of handle in excess of \$500,000 per performance. (An additional 1% of handle is collected on Quarter Horse solely for the Florida Quarter Horse Racing Promotional Trust Fund). Daily license fee of \$100 per race if average daily handle was greater than \$100,000 per performance for preceding season; \$50 per race if average daily handle was less than \$100,000 per performance for preceding season. Breakage 10 cents, 100% for Florida Thoroughbred Breeders Promotional Trust Fund, Florida Harness Horse Racing Promotional Trust Fund, Florida Quarter Horse Racing Promotional Trust Fund. Admissions 15% of entrance gate admission or 10 cents per person, whichever is greater. Purses: The minimum purse provision is the minimum amount that a horse racing permit holder must contribute from commission for purses: Thoroughbred 7.5%; Harness 7.5% of handle; Quarter Horse 6% of handle.

Idaho

Total take-out 20%. Racing Commission receives 1 1/4%; 1/2% to Owners and Breeders Awards; 1/2% to small track purses. Public schools receives 1/4% to 2 1/4% based on a sliding scale. Balance to associations. Association accrues all monies in unclaimed tickets at termination of time allowed by rule of the commission. Daily license fee \$25, fairs exempt.

Illinois

Total take-out: Win, place, show wagering 17%; Daily Double, Quinella, Perfecta wagering 20.5%; Trifecta wagering 25%. State receives on a sliding scale of daily pari-mutuel handle 1.75% up to and including the first \$200,000 to 7.75% over \$3,000,000. Breakage 100% to state for regular meet; 50% to state for charity meets.

BRIEF SUMMARY OF TAX METHODS BY STATES (continued)

Kentucky

THOROUGHBRED: Total take-out to tracks over \$900,000 daily average, 16% on straight betting and 19% on Daily Double, Exacta, Quinella; Take-out to tracks under \$900,000, 17 1/2% on straight betting and 19% on Daily Double, Exacta, Quinella, 1/2 to 1% to Backside Improvement Fund. State receives 4 3/4%. From state share Ky. Thoroughbred Development Fund receives .75%. Daily license \$500 if average daily handle at track during year does not exceed \$450,000; \$1,000 at tracks with average daily handle \$450,000 to \$600,000; \$2,500 at tracks where sum exceeds \$600,000. Race tracks with average daily handle under \$900,000 received a tax rebate of 3% effective July 15, 1982. Equine Drug Research received .001 percent of pari-mutuel handle effective July 15, 1982. Breakage 10 cents, all to association. Unclaimed pari-mutuel tickets revert to Ky. Racing Health and Welfare Fund after two years. HARNESS: Total take-out 18%, 25% on exotics. State receives 4%, Standardbred Development fund 1%. Daily track license \$100. Breakage 10 cents, all to association. Unclaimed tickets used for purses at county fair racing. Effective July 15, 1982: Tracks with daily handle under \$300,000 receive a tax credit of 2% to be used for capital improvements approved by commission. Equine Drug Research receives .001% of pari-mutuel handle.

Louisiana

Total take-out 17%, 20.5% exotic pools. State receives: on total daily pools up to \$201,000—3% exceeding \$60,000; \$201,000 to \$401,000—\$4,230 plus 4% exceeding \$201,000 up to \$401,000; \$401,000 and over—\$12,230 plus 5% exceeding \$401,000. When two or more conflicting race meetings occur within the state, state receives: on total daily pool up to \$201,000—3% exceeding \$100,000; \$201,000 to \$401,000—\$3,030 plus 4% exceeding \$201,000 up to \$401,000; \$401,000 and over—\$11,030 plus 5% exceeding \$401,000. Minimum daily license fee \$1,000 thoroughbred, \$500 quarterhorse. Admission 10 cents. Breakage 10 cents, 1/2 to association, 1/2 to Louisiana Breeders Fund to supplement purses.

Maine

Total take-out on straight betting 16%; .50% to State Commission, 1.13% Agricultural Stipend, 1% to purse supplement, 13.37% to association. Total take-out on exotic betting 25%; 2.27% to State Commission, 1.13% Agricultural Stipend, 1 1/2% Sire Stake Fund, 2 1/2% Purse Supplement, 17.60% to association. All breaks and outs tickets retained by the association.

Maryland

THOROUGHBRED: Total take-out 15% on straight bets, 19% on two-horse pools, 25% on more than two. State receives 4.09%, Maryland Bred Fund 1%, other funds, 75%. Breakage 10 cents, 50% to tracks, 45% to purses, 5% to Maryland Bred Fund. HARNESS: Take-out 17% on straight bets, 19% on two-horse bets, 25% on more than two. State receives 3.5% of the first \$125,000, 6% in excess of \$125,000. At tracks handling less than \$125,000 daily, state receives 3%.

Massachusetts

THOROUGHBRED AT COMMERCIAL TRACKS: Total take-out 19%; 5% to state, 7% to association, 7% to horsemen; 1/4 of 1% to breeding taken from state. THOROUGHBRED RACING AT FAIRS: Total take-out 19%; 7% to state if raced at a track owned and operated by fair. HARNESS (COMMERCIAL TRACKS AND FAIRS): Total take-out 19%; 3% to state, 8% to association, 8% to horsemen. 1/2 of 1% to Standardbred Breeders taken from state. 1/4 of 1% of handle for preceding calendar year shall be paid to city or town in which track is located not to exceed 3% of the levy limit determined by the Revenue Commission.

Michigan

Total take-out 17% on straight wagering, 20% on multiples except 25% on "special sweepstakes" (Selection to win in 4 or more races). Breakage 10 cent. 1/2 to state, 1/2 to association. THOROUGHBRED: State receives 6% on all wagers except "special sweepstakes" where state receives 10%. HARNESS, QUARTER HORSE, APPALOOSA AND ARABIAN State receives 6% on all wagers except at tracks in counties with a population less than 200,000 where state receives 5% and except "special sweepstakes" where state receives 10% at all tracks.

Montana

Total take-out 20% plus breakage. The licensee shall pay to the Board of Horse Racing 1% of all gross receipts on each days pari-mutuel betting at each race meet, which sum shall be paid to Board within five days after the end of race meet. If underpayments exceed overpayments at the end of each race meet, the balance shall be paid to the Board. Breakage 10 cents, all to licensee. All unclaimed winning tickets 30 days after the end of a race meet are paid to the Board. (No tax paid to State of Montana.)

Nebraska

Total take-out 15%. No tax first million; thereafter, state receives 5%. Tax on admissions 30 cents which, along with monies received in license fees, is distributed among counties of state for county fair premiums. Breakage 10 cents, all to association.

Nevada

Total take-out 18% with 2% to state and 1% to racing commission for administrative work. Any amount over \$10,000 is to be distributed to agricultural districts conducting horse racing proportionately to the amount contributed by each district. Breakage 10 cents, all to association.

BRIEF SUMMARY OF TAX METHODS BY STATES (continued)

New Hampshire

THOROUGHBRED: Total take-out 18% - Win-Place-Show. State receives 1%; association 17%. Total take-out 25% Multiple Wagering. State receives 2%; association 23%. Horsemen's purse - 7 1/4% of pari-mutuel sales. No license fee, but bond not exceeding \$300,000 required. Breakage 10 cents divided equally between state and association. HARNESS: Total take-out 19% - Win-Place-Show and 25% Multiple Wagering. Divided as follows: Of Total Pari-Mutuel Sales for any one day. State receives 1% of Win-Place-Show and 2% of Multiple Wagering. Track licenses paid to township where track is located. Breakage 10 cents, divided equally between state and association.

New Jersey

THOROUGHBRED: Total take-out 17% straight betting, 19% on two-horse selections, 25% on three-horse selections. State's share of take-out at private tracks averaging less than \$1,000,000 in total mutuel handle .30% to 1.30%, private tracks averaging more than \$1,000,000 in total mutuel handle prior to June 1, .30% to 1.30% after May 31, 2.22% to 3.22%, at Sports Complex .5%; tracks share of take-out at private tracks averaging less than \$1,000,000 in total mutuel handle 9.73% to 13.21%, tracks share of take-out at private tracks averaging more than \$1,000,000 in total mutuel handle prior to June 1 9.73% to 13.21%; after May 31 7.81% to 11.29%, at Sports Complex 12.11% to 16.61%; remainder to purses and breeders programs. Breakage 10 cents, at private tracks averaging less than \$1,000,000 in total mutuel handle used to supplement average daily purses up to a maximum of \$65,000, at private tracks averaging more than \$1,000,000 in total mutuel handle used to supplement average daily purses up to a maximum of \$85,000, remainder reverts to State, at Sports Complex reverts to tracks. HARNESS: Total take-out same as thoroughbred, State share of takeout at private tracks 1.30% to 5.50%, at Sports Complex .5%; track share of take-out at private tracks 7.20% to 9.40%, at Sports Complex 10.50% to 16.50%; remainder to purses and sire program; Breakage 10 cents, at private tracks reverts to state, at Sports Complex reverts to track.

New Mexico

Total take-out 18 3/4%. State receives 2 1/2% over \$250,000 to \$350,000; 3 1/2% over \$350,000 to \$400,000; 6% over \$400,000; except State Fair which pays a maximum 2% on total handle. Tax on admissions, 10 cents. Daily license fee \$300, half to municipality and half to county in which track is located. State Fair charge is \$10 per race day. Breakage 10 cents, all to association. New Mexico Breeders Award 1/8%; tracks for Capital Improvements 2% of first \$250,000.

New York

THOROUGHBRED: Total take-out on regular betting at the New York Racing Association tracks (Aqueduct, Belmont and Saratoga) is 15%. On multiple betting (i.e. on 2 horses: Daily Double, Exacta, Quinella) total take-out is 16%. On exotic betting (3 or more horses) total take-out is 25%. The State receives 3% on regular, 4% on multiple and 7 1/2% on exotic betting. At Finger Lakes, total take-out was 17% on regular and multiple betting, and 25% on exotic. The State receives 2% of regular and multiple, and 7.25% of exotic betting. The Breeder's Fund receives 0.50% of all pools at all Thoroughbred tracks. Breakage is 10 cents on regular and 50 cents on exotic with State receiving 20% at the New York Racing Association tracks and 55% at Finger Lakes. State receives a minimum of \$30,000 per racing day as franchise fee from Aqueduct, Belmont and Saratoga, and \$100 per day license fee from Finger Lakes. HARNESS: Total take-out of regular betting is 17%. On multiple betting total take-out is 19%; on exotic betting total take-out is 25%. At Roosevelt and Yonkers, if 10 races or more are scheduled, the State receives 4.25% of the first \$500,000 of regular betting, and 5.75% of regular pools over that; on multiple betting, the State receives 5.25% of first \$300,000, and 6.75% of pools over that; and on exotic betting, the State receives 9.25% of pools to \$200,000 and 10.75% of balance. At all other Harness tracks, the State receives 2% of regular, 2 1/2% of multiple, and 7% of exotic. Breeder's Fund receives 1/2% on all betting pools. At all harness tracks, breakage 10 cents on regular and multiple, and 50 cents on exotic, with State and association each receiving 50%. State receives a license fee of \$100 per day.

Ohio

Total take-out 18% on straight win, place, show wagers; 21 1/2% on all other wagers. THOROUGHBRED: State receives 6 1/8% thru July 12, 1982, 5 11/16% thru July 12, 1983 and 5 1/4% thereafter, of which 1/2% goes to Ohio Fairs Fund and 5/8% thru July 12, 1982, 1 1/16% thru July 12, 1983 and 3/4% thereafter to Ohio Thoroughbred Race Fund; purses 5 15/16% thru July 12, 1982, 6 5/32% thru July 12, 1983 and 6 3/8% thereafter plus 40% of breakage. HARNESS: State's share on sliding scale from 2 1/2% of first \$50,000 to 5 1/2% all over \$200,000 thru July 12, 1982, 2% of first \$50,000 to 5% of all over \$200,000 thru July 12, 1983 and thereafter 1 1/2% of first \$50,000 to 4 1/2% of all over \$200,000. Ohio Standardbred Development Fund receives 5/8%; purses, effective January 1, 1982 and thereafter, 50% of pari-mutuel revenues retained by permit holder after payment of state tax, plus 40% of breakage. QUARTER HORSE: State's share on a sliding scale from 0% of first \$50,000, 2% of next \$50,000, 4% of next \$100,000, 6% of next \$350,000 and 6 1/2% of all over \$550,000; 5/8% to Ohio Quarter Horse Development Fund. Breakage 10 cents, of which state receives 25% of all in excess of \$2,000 in a calendar year. Taxes of associations that make capital improvements are reduced by 3/4%. Of the additional 3 1/2% take-out on all wagers other than win, place and show, state receives 2%, Ohio Fairs Fund 1/4%, Thoroughbred or Standardbred or Quarter Horse Fund 1/4%, permit holder 1/2%, related purses 1/2%.

BRIEF SUMMARY OF TAX METHODS BY STATES (continued)

Oregon

Total take-out 16%. State receives 4% from commercial race meets and 1.2% from non-profit race meets (includes fairs) 0.9% where the daily average pari-mutuel handle is over \$150,000 during preceding year. Daily license for commercial race meets \$100. Non-profit (includes fairs) meets \$25 per race meet. State receives unclaimed winning tickets 90 days after meet ends and all underpays. Breakage 10 cents; - Track retains 45% and 55% to be used for breeder's awards, stallion awards, horsemen education and promotion and development of horse breeding and racing. The following applies only to race meets where the average daily gross mutuel wagering during the preceding year exceeded \$150,000, 1% of the gross mutuel wagering is apportioned among the owners of Oregon-bred horses as purse supplements in the same ratio that each owner's purses bears to the total purses won by Oregon-bred horses at the race meet. 5.4% of mutuel handle is paid for purses. 0.2% is earmarked for backside improvements. Effective 8-2-81: Total take-out is 16% except on any wager that requires the selection of three or more separate wagering interests. Total take-out is 22%. State receives 4% of wagering interests; .9% from non-profit meets if average daily wagering exceeds \$150,000 (2.9% on wagers with selection of three or more separate wagering interests); and 1.2% from all other non-profit meets (4.2% on wagers that require selection of three or more separate wagering interests). Daily license fee \$100 for commercial meets, \$25 for entire meet for fairs and non-profit meets. State receives all monies for unclaimed winning mutuel tickets 90 days after conclusion of race meet. Breakage 10 cents except to five cents (5) when the first dollar only computes to less than 10 cents, with race meet licensee retaining 45% and horsemen's association 55%, to be used for breeders awards, stallion awards, horsemen's education, promotion and development of horse breeding and racing. At any race meet with daily average of \$150,000 or more, after completion of race meet, 1% of wagering is distributed to owners of Oregon-bred horses in proportion to the total purses earned by such Oregon-bred horses. For purses at any meet with daily average of \$150,000 or more, 5.4% of wagering except 7.0% plus an additional .4% for a total of 7.4% of any wagering where the selection of three or more separate wagering interests is required. The additional .4% shall be used only to supplement purses of races consisting exclusively of Oregon-bred horses. .2% is earmarked for back-side improvements only at any meet where the daily average handle exceeds \$150,000.

Pennsylvania

THOROUGHBRED: Total take-out 17%-19%. Penn National and Keystone (average daily handle is greater than \$300,000) take-out is 17% on straight wagering; 19% on exactas, quinellas, and daily doubles; 25%-35% on trifectas. Commodore (average daily handle is less than \$300,000) take-out is 19% on all wagering; 25%-35% on trifectas. State receives 4.50%-2.00%, track 11.8%-16.3%, breeders' fund 0.7%. Breakage, 25% retained by state, 50% retained by associations and 25% to be used for purses to the horsemen. HARNESS RACING: Take-out is 17% on straight wagering, 19% on multiple, up to 35% on exotic. Sire Stakes Fund is 1.4%. State receives: 4.5% on handle for first 35 days; 4.0% on handle for next 20 days; 3.5% on handle for next 20 days; 3.0% on handle for next 20 days; .5% on handle for next 20 days; and 2.0% on handle for next 35 days, track retains balance. Department of Commerce receives \$750,000, Philadelphia School District receives \$1,750,000 from state share. When handle averages less than \$300,000 for previous meet, take-out is 19% on straight and multiple wagering up to 35% on exotic. Breakage 10 cents retained by association. In a minus pool, track must distribute 5 cents on each dollar wagered.

South Dakota

Total take-out 18 $\frac{1}{4}$ %. State 3%; breeders fund 1%; track 14 $\frac{1}{4}$ %. On daily handles under \$100,000 state 2.25%; breeders fund .75%; track 15 $\frac{1}{4}$ %, 3% additional take-out on multiple wagering - all retained by the track. Breakage 10 cents, to association.

Vermont

Take-out for flat racing 18%, 19% on Sunday; harness 19%, 20% on Sunday, 25% on exotics. THOROUGHBRED: State receives 5 $\frac{1}{2}$ % on weekdays, 6 $\frac{1}{2}$ % on Sundays. HARNESS: State receives 3% to 8% on sliding scale on weekdays, 4% to 8% on Sundays.

Washington

Major Tracks: Total take-out is 16%. The state receives 1% from daily handle less than \$200,000; 2% from \$200,000 to \$250,000; 3% from \$250,001 to \$300,000; 3 $\frac{1}{2}$ % from \$300,001 to \$400,000, 4% from \$400,001 to \$500,000. From daily handle in excess of \$500,000, the state receives 4 $\frac{1}{2}$ % of the first \$500,000 plus 5% of handle above \$500,000. Take-out on exotic races is 19%; the extra 3% is split 1% to the state and 2% to the association. Minor Tracks: Total take-out is 15%, with 1% to the state. Take-out on exotic races is an additional 1% to the state and 1% to the association. Breakage is 5 cents, all to the association.

West Virginia

Jan. thru March & Oct.-thru Dec. Total take-out 17.25% on straight wagers. State receives 3%, association 7.075%, purses 7.075%, county .10%. Wagers on two horses: total take-out 19%. State receives 3%, association 7.95%, purses 7.95%, county .10%. Wagers on three horses or more: total take-out 25%. State receives 3%, association 10.95%, purses 10.95%, county .10%. April thru Sept. Total take-out 17.25% on straight wagers. State receives 4%, association 6.575%, purses 6.575%, county .15%. Wagers on two horses: total take-out 19%. State receives 4%, association 7.45%, purses 7.45%, county .10%. Wagers on three horses or more: total take-out 25%. State receives 4%, association 10.45%, purses 10.45%, county .10%. Breakages 10¢, 50% to association, 50% to regular purses. State receives unclaimed winning ticket money to pay breeder's awards and supplement certain stake races. Daily license tax of \$250 is paid to State.

Wyoming

Total take-out 20%, with 1% to Pari-Mutuel Board for operating expenses, (none to state or city), 19% to racing association. Breakage 10 cents, all to association.

HORSE RACING IN CANADA AND PUERTO RICO FOR 1982

RACING DAYS				NUMBER OF RACES		
Canada	Total	Thoroughbred	Harness	Total	Thoroughbred	Harness
*Alberta	448	231	217	4,377	2,210	2,167
*British Columbia	347	149	198	3,417	1,443	1,974
*Manitoba	240	110	130	2,292	1,018	1,274
New Brunswick	151		151	1,536		1,536
New Foundland	57		57	568		568
Nova Scotia	329		329	3,297		3,297
*Ontario	1,900	245	1,655	18,682	2,205	16,477
Prince Edward Island	150		150	1,507		1,507
Quebec	683		683	6,831		6,831
Saskatchewan	155	91	64	1,528	904	624
Canadian Totals	4,460	826	3,634	44,035	7,780	36,255
Puerto Rico	170	170		1,248	1,248	

ATTENDANCE				DAILY AVERAGE ATTENDANCE		
Canada	Total	Thoroughbred	Harness	Total	Thoroughbred	Harness
Alberta	1,538,463	843,847	694,616	3,434	3,653	3,201
British Columbia	1,706,302	1,179,738	526,564	4,917	7,918	2,659
Manitoba	621,996	433,824	188,172	2,592	3,944	1,447
New Brunswick	122,398		122,398	811		811
New Foundland	22,626		22,626	397		397
Nova Scotia	243,474		243,474	740		740
Ontario	6,916,589	2,210,839	4,705,750	3,640	9,024	2,843
Prince Edward Island	98,934		98,934	660		660
Quebec	2,491,902		2,491,902	3,648		3,648
Saskatchewan	199,588	143,791	55,797	1,288	1,580	872
Canadian Totals	13,962,272	4,812,039	9,150,233	3,131	5,826	2,518
Puerto Rico	597,862	597,862		3,517	3,517	

*Quarter Horse figures included in Thoroughbred

TURNOVER, TOTAL REVENUE AND STAKES AND PURSE DISTRIBUTION

PARI-MUTUEL TURNOVER (\$)				DAILY AVERAGE TURNOVER (\$)		
Canada	Total	Thoroughbred	Harness	Total	Thoroughbred	Harness
Alberta	234,538,512	123,183,060	111,355,452	523,523	533,260	513,159
British Columbia	221,308,573	151,176,295	70,132,278	637,777	1,014,606	354,203
Manitoba	56,374,208	40,541,932	15,832,276	234,893	368,563	121,787
New Brunswick	10,606,335		10,606,335	70,241		70,241
New Foundland	1,218,491		1,218,491	21,377		21,377
Nova Scotia	20,368,731		20,368,731	61,911		61,911
Ontario	850,627,230	313,004,509	537,622,721	447,699	1,277,569	324,848
Prince Edward Island	5,486,955		5,486,955	36,580		36,580
Quebec	303,925,394		303,925,394	444,986		444,986
Saskatchewan	19,975,768	14,869,579	5,106,189	128,876	163,402	79,784
Canadian Totals	1,724,430,197	642,775,375	1,081,654,822	386,644	778,178	297,649
Puerto Rico	110,499,359	110,499,359		649,996	649,996	

TOTAL REVENUE TO JURISDICTIONS (\$)				TOTAL MONEY DISTRIBUTED (\$)		
Canada	Total	Thoroughbred	Harness	Total	Thoroughbred	Harness
Alberta	11,726,926	6,159,153	5,567,773	16,649,995	8,715,564	7,934,431
British Columbia	15,491,600	10,582,341	4,909,259	11,851,790	4,475,327	7,376,463
Manitoba	4,929,456	3,624,960	1,304,496	5,083,793	3,869,385	1,214,408
New Brunswick	1,166,697		1,166,697	1,338,055		1,338,055
New Foundland	134,034		134,034	117,500		117,500
Nova Scotia	2,240,560		2,240,560	2,272,249		2,272,249
Ontario	62,230,180	22,744,820	39,485,360	67,493,000	23,642,791	43,850,209
Prince Edward Island	746,183		746,183	690,909		690,909
Quebec	31,116,019		31,116,019	19,432,793		19,432,793
Saskatchewan	1,997,577	1,486,958	510,619	2,309,990	1,780,440	529,550
*Canadian Totals	131,779,232	44,598,232	87,181,000	127,240,074	42,483,507	84,756,567
**Puerto Rico	17,781,674	17,781,674		12,603,580	12,603,580	

*Pari-Mutuel Taxes Only; All Breakage to Associations

**Total includes OTB; total revenue, all sources

GREYHOUND RACING IN THE U.S. 1983

State	Racing Days	Number of Races	Attendance	Daily Average Attendance	Pari-Mutuel Turnover (\$)	Daily Average Turnover (\$)
Arizona	572	8,504	1,192,528	2,085	121,024,021	211,580
Arkansas	116	1,702	1,119,037	9,647	121,173,887	1,044,602
*Colorado	354	5,672	1,437,014	4,059	165,116,384	466,430
Connecticut	451	5,718	912,977	2,024	109,210,216	242,151
Florida	1,872	2,667	8,867,509	4,737	880,621,829	470,418
Massachusetts	770	9,240	2,376,532	3,086	247,430,127	321,338
New Hampshire	651	11,067	970,197	1,490	82,301,083	126,423
Oregon	95	1,046	611,745	6,439	48,511,002	510,642
Rhode Island	297	5,346	1,190,828	4,010	110,519,418	372,119
South Dakota	290	3,579	411,602	1,419	33,262,119	114,697
Vermont	161	2,034	183,239	1,138	12,500,436	77,642
West Virginia	305	5,431	916,706	3,006	103,578,412	339,601
Green County, Ala.	283	3,962	535,669	1,893	68,992,477	243,790
Mobile County, Ala.	282	4,667	649,055	2,302	74,720,585	264,967
Totals	6,499	70,635	21,374,638	3,289	2,178,961,996	335,277

REVENUE TO GOVERNMENT AND STAKES AND PURSE DISTRIBUTION

State	Total Revenue (\$)	% Increase Decrease	Track Licenses (\$)	Occupational Licenses (\$)	Pari-Mutuel Taxes (\$)	Breakage (\$)	Admission Taxes (\$)	Misc. (\$)	Total Money Distributed (\$)
Arizona	6,928,433	+25%	—	12,399	6,916,034	—	—	—	3,455,546
Arkansas	7,955,079	—37%	34,800	10,556	7,270,433	465,723	54,209	119,358	2,621,055
*Colorado	7,922,062	—1%	—	11,235	7,909,672	—	—	1,155	4,946,559
Connecticut	9,334,974	+6%	20	13,996	8,880,289	152,594	101,158	186,917	2,627,086
Florida	69,443,423	+3%	2,576,720	207,927	61,860,130	2,472,996	1,032,728	1,292,922	24,894,531
Massachusetts	20,952,766	+29%	268,921	9,935	19,732,186	448,907	—	492,817	8,660,054
New Hampshire	7,338,720	—12%	200,350	22,045	6,763,119	181,303	—	171,903	3,140,791
Oregon	3,773,412	+9%	8,550	8,175	3,634,734	—	—	121,953	1,435,069
Rhode Island	7,505,383	+2%	—	—	7,172,165	204,342	—	128,876	3,594,068
South Dakota	2,564,992	—1%	8,092	9,011	2,476,231	69,738	—	1,920	27,260,224
Vermont	856,460	—23%	550	5,209	829,173	—	—	21,528	381,992
West Virginia	6,634,367	+12%	45,750	14,048	6,422,157	—	—	152,412	2,930,552
Green County, Ala.	2,930,627	+10%	1,000	8,116	2,775,975	—	82,551	62,985	1,864,297
Mobile County, Ala.	6,222,089	+5%	100	5,608	5,917,647	138,617	62,626	37,491	2,030,228
Totals	160,362,787	+6%	3,144,853	338,260	148,619,945	4,134,220	1,333,272	2,792,237	89,842,052

*Satellite

GREYHOUND BRIEF SUMMARY OF TAX METHODS BY STATES

Arizona	Total take-out 15%. In counties with population 180,000 or more state receives 6%, association 9%; in counties under 180,000 population state receives 4%; association 11%. If handle over \$65,000, state 6%, association 9%. Breakage 10¢, all to association. Net underpay to state at end of meet. (Revised October 1982). Total take-out 18%; option to take-out 21% on pools involving two or more dogs and 25% on pools involving three or more dogs; counties with population of 700,000 or more state receives 7 1/2% and Association retains remainder; all other counties state receives 5 1/2% on first \$65,000 wagered, 7 1/2% thereafter, Association retains remainder.	la, perfecta and big Q pools. (If track does not conduct trifecta wagering the take-out is 19.5%); 19% on pick-six pools. (If track does not conduct trifecta wagering the take-out is 19.5%); 20% on trifecta pools. Tax on handle: 7.6% on total handle in excess of first \$25,000 of wagers per performance. Daily license fee of \$80 per race if average daily handle was greater than \$100,000 per performance for preceding season; \$50 per race if average daily handle was less than \$100,000 per performance for preceding season. Breakage 10¢, 100% to state. Admissions 15% of entrance gate admission or 10¢ per person, whichever is greater. Purses: An additional 1% on triple wagers may be taken out (or 1/2% on all exotic wagering if no triple wagering) to be applied first to bring purses up to 3% to handle; any excess in funds once 3% purse cap has been met may be applied to capital improvement fund.
Arkansas	Total take-out 16%, pari-mutuel tax to state 6%; \$300 daily license. Breakage 10¢, 33 1/3% to state, 66 2/3% to city in which track located.	
Colorado	Total take-out 15%; 5% to state, 10% to association. Breakage 10¢, all to association. 1% of total handle at Mile High Kennel Club goes to local government. Effective 7-1-82 - total takeout 15%; 4% to state, 11% to association. Breakage 10¢, all to association. 1% of total handle at Mile High Kennel Club goes to local government.	Massachusetts Total take-out 19%; 4 1/2% to 9 1/2% to association; 3 1/2% to dogmen. If daily handle to \$200,000 state receives 6%; \$200,000 and over, state receives 11%. 1/4 to 1% of handle for preceding calendar year shall be paid to city or town in which track is located not to exceed 3% of levy limit determined by the Revenue Commission.
Connecticut	Total take-out is 18%; 10% to association, 7 1/2% to State, 1/2% to local municipalities. Breakage is distributed 50% to the association and 50% to the State. 10% of admission tax is paid to the city on all admissions and 10% is paid to the State on all charges over \$1.00. The State receives all unclaimed winning mutuel tickets after one year. Computation errors resulting in underpayment are remitted to the State. Effective July 1, 1982: Total takeout 18.5%; association 10.25%; state 7.75%; municipality 0.50%.	New Hampshire Total take-out 19% on straight betting, 25% on exotic betting. Of the 19% take-out, state receives 6% to \$100,000; 7% to \$200,000; 9% to \$300,000; 10% to \$400,000. The additional 6% take-out on exotic betting, state receives 4%. Breakage 10¢, divided between state and association. Tax relief is given tracks with handle under \$100,000 in form of credit at \$175 for each race run on program, provided not less than \$500 is paid to state.
Florida	Total take-out 17.6% on W/P/S pools; 18% daily double and quiniela double pools. (If track does not conduct trifecta wagering the take-out is 18.5%); 18% on quinie-	Oregon Total take-out 16%. State receives 6.5% from commercial meets and 2 1/2% from fairs and non-profit meets. Daily license fee \$100; Fairs and non-profit meets. State receives unclaimed winning mutuel tickets 90 days after meet ends and all underpay. Breakage 10¢, 1/3

to track, $\frac{1}{3}$ for purses and $\frac{1}{3}$ for the benefit of Oregon Greyhound industry. 0.1% earmarked for building and maintaining training track. 8-2-81: Total take-out 16% except on any wager requiring the selection of three or more separate wagering interests, 22% total take-out. State receives 6.3% from commercial meets (10.3% on any wager requiring the selection of three or more separate wagering interests) and $2\frac{1}{2}\%$ (7.5% on any wager requiring selection of three or more separate wagering interests) from fairs and non-profit meets. Daily license fee \$100, fairs and non-profit meets. Daily license fee \$100, fairs and non-profit meets \$25 for entire meet. State receives unclaimed winning mutuel tickets 90 days after conclusion of race meet. Breakage 10¢ except when the breaks compute to less than 10¢ for each dollar wagered, the race meet licensee shall pay five cents (5¢) for each dollar wagered. $\frac{1}{3}$ of breaks to race meet licensee, $\frac{1}{3}$ of breaks for purses and $\frac{1}{3}$ of breaks for the benefit of greyhound industry. Also, .1% of all wagering is set aside for construction and operation of a training track.

Rhode Island Total take-out 18%. State receives $5\frac{1}{2}\%$; $\frac{1}{2}$ of 1% to local government. Additional 1% of multiple pools to the Capital Improvement Fund. Breakage 10¢, divided equally between state and association.

South Dakota Total take-out $16\frac{1}{4}\%$ to $17\frac{1}{4}\%$, depending on handle. State's share increases on sliding scale from 4% to 7%; track's share decreases on sliding scale from $12\frac{1}{4}\%$ to 9%; and county receives $1\frac{1}{4}\%$ of handle over \$2 million. Tracks with daily averages under \$25,000: the state receives 3%, track receives 12%- $13\frac{1}{4}\%$, and county receives $1\frac{1}{4}\%$ of total handle exceeding \$2 million. 1% additional take-out on all multiple wagering; $\frac{1}{2}$ of the 1% retained by track, $\frac{1}{4}$ of the 1% to Breeders' Fund and $\frac{1}{4}$ of the 1% to Racing Revolving Fund. Breakage 10¢, all to track on handle up to \$8 million; all over \$8 million to the state.

Vermont

Total take-out 19%, 25% on exotics. Breakage to licensee. State receives 5% of handle on weekdays, 6% on Sunday. From exotic bets states receives additional 1% to 5% based on number of programs.

West Virginia

Total take-out is 16.25%. State's share of handle increases on a sliding scale from 4% to 8%; Association's share of handle decreases on a sliding scale from 12% to 8%. State also receives \$150.00 license tax per actual race day. State receives unclaimed winning tickets' money and supplements certain stake races therewith. Prices are calculated to the dime with breakage retained wholly by the Association. Purse money is paid by the Association from its share of the handle.

Greene County, AL.

Total take-out 18%; 14% to association, 4% to county. Breakage 10¢, all to association. 15% or 10¢, whichever is greater, admission tax to county. Unclaimed winning tickets retained by association.

Mobile County, AL.

Total take-out 18%; 10% to association, 8% to county. Breakage 10¢, divided equally between county and association. 15% or 10¢, whichever is greater, admission tax to county. Unclaimed winning tickets divided equally between county and association.

GREYHOUND RACING REVENUE TO THE STATES (1959-1982)

1982	\$160,362,787
1981	151,821,290
1980	151,960,692
1979	144,750,152
1978	128,074,634
1977	118,961,652
1976	106,682,228
1975	91,263,936
1974	83,552,132
1973	72,445,613
1972	63,848,912
1971	59,439,327
1970	53,339,667
1969	47,046,786
1968	41,221,201
1967	37,694,601
1966	35,799,990
1965	32,813,385
1964	29,818,477
1963	26,657,256
1962	25,508,000
1961	23,067,562
1960	22,051,014
1959	19,422,344

TOTAL GREYHOUND AND HORSE RACING REVENUE TO THE STATES (1959-1982)

1982	\$813,251,250
1981	832,020,874
1980	864,688,215
1979	825,669,950
1978	801,138,465
1977	819,201,638
1976	821,311,348
1975	766,730,183
1974	650,684,516
1973	605,945,628
1972	569,753,462
1971	567,777,744
1970	539,742,764
1969	508,545,672
1968	468,077,649
1967	432,076,514
1966	424,252,115
1965	402,705,421
1964	379,914,405
1963	343,228,047
1962	313,438,030
1961	287,920,639
1960	280,090,399
1959	262,810,999

JAI-ALAI TAX STRUCTURE

Connecticut

Total take-out is 18%; 11.25% to Fronton, 5.75% to State, 1% to local municipality. Breakage is distributed 50% to the Fronton and 50% to the State. 10% of admission tax is paid to the city on all admissions and 10% is paid to the State on all charges over \$1.00. The State receives all unclaimed winning mutual tickets after one year. Computation errors resulting in underpayment are remitted to the State.

Florida

Total take-out permitted 17.6% on regular wagering; 19% on exotic wagering. Tax on handle: 7.1% on total handle in excess of first \$25,000 of wagers per performance. Daily license fee of \$80 per game if average daily handle was greater than \$100,000 per performance for the preceding season; \$50 per game if average daily handle was less than \$100,000

per performance for the preceding season. Breakage 10¢, 100% to State. Admission 15% of entrance gate admission or 10¢ per person, whichever is greater. Additional 1% on triples, trifectas or other similar wagers involving three or more players or teams in any game and on "pick-six" wagers may be withheld for capital improvements or to reduce capital improvement debt.

Nevada

Total take-out 13%, 11% to Fronton, 2% to State, Breakage, 100% to Fronton.

Rhode Island

Total take-out 17½%; 12% to Fronton, 5% to State, .50% to local municipality. Breakage, 50% to Fronton, 50% to State.

JAI-ALAI

State	Number of Days	Number of Games Played	Attendance	Daily Average Attendance	Pari-Mutuel Turnover (\$)	Daily Average Turnover (\$)
Connecticut	684	8,909	2,095,504	3,064	224,677,648	328,476
Florida	1,270	21,590	4,948,218	3,896	370,093,607	291,412
Rhode Island	153	2,448	380,566	2,487	28,011,108	183,079
Totals	2,107	32,947	7,424,288	3,524	622,782,363	295,578

REVENUE TO GOVERNMENT

State	Total Revenue	% Increase Decrease	Occupational Licenses (\$)	Franchise Fee (\$)	Pari-Mutuel Taxes (\$)	Breakage (\$)	Admission Taxes (\$)	Misc. (\$)
Connecticut	16,563,548	+3%	8,020	50	15,165,742	177,480	779,238	433,018
Florida	26,819,164	-1%	48,209	1,687,200	23,063,897	567,450	643,400	809,008
Rhode Island	1,617,832	+32%	—	—	1,540,611	23,925	—	53,296
Totals	45,000,544	+1%	56,229	1,687,250	39,770,250	768,855	1,422,638	1,295,322

Note: Data unavailable for jai-alai in Nevada

Corrections for 1982 Statistics

Page 3 - Number of Races

Masachusetts Total - 5390

 Thoroughbred - 2860

Totals Total - 134,808

 Thoroughbred - 48,853

Page 17 - Greyhound Racing in the U. S. 1982

Florida Number of Races - 31,824

 Total - 99,792

ERRATA